



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Marek Krajewski
DOCKET NO.: 22-39965.001-R-1
PARCEL NO.: 09-24-205-022-0000

The parties of record before the Property Tax Appeal Board are Marek Krajewski, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,665
IMPR.: \$27,334
TOTAL: \$34,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is a multi-level single-family dwelling of masonry construction containing approximately 1,269 square feet of living area. The dwelling is approximately 65 years old and features a partial basement with a finished recreation room, central air conditioning, and a two-car garage. The appellant reports that the subject is owner-occupied. The property is situated on a 6,968-square-foot site located in Niles, within Maine Township, Cook County, Illinois. Pursuant to the Cook County Real Property Assessment Classification Ordinance, the subject is classified as a Class 2-34 residential property.

The appellant asserts that the subject property is overvalued. In support of this contention, the appellant submitted data for four comparable sales, each exhibiting varying degrees of similarity to the subject. The appellant states that all selected comparable properties are located within the

same neighborhood code as the subject property; however, the precise distances of the comparable properties from the subject were reported as unknown.

The comparable properties are Class 2-34 single-family masonry dwellings containing between 1,138 and 1,265 square feet of living area. These properties sold between 2020 and 2021 for prices ranging from \$225,000 to \$345,000, or approximately \$197.72 to \$268.90 per square foot of living area, including land. Based on this evidence, the appellant requests that the subject's assessment be reduced to \$30,426.

The Board of Review submitted its Notes on Appeal, reporting an assessment of \$35,000 for the subject property. This assessment reflects an implied market value of \$350,000, or \$275.80 per square foot of living area, land included, when applying the 10 percent level of assessment for Class 2 property.

In support of the assessment, the Board of Review provided information on four comparable properties, including sales data for three comparable properties that the appellant also submitted. The comparable properties exhibit varying degrees of similarity to the subject. All four properties are located within the same neighborhood code as the subject and are situated within approximately one-quarter mile of the property. The comparable dwellings are described as multi-level Class 2-34 single-family residences with partial basements and finished recreation rooms. They range in age from 63 to 66 years and contain between 1,138 and 1,267 square feet of living area. These properties sold between 2019 and 2022 for prices ranging from \$280.67 to \$298.41 per square foot of living area, including land. The Board of Review also noted that the subject property sold between 2021 and 2022 for prices ranging from \$353.43 to \$362.27 per square foot of living area, including land.

The Board notes that both parties submitted a common comparable property (PIN 09-24-206-017-0000). However, the parties reported conflicting information regarding this property's sale. The appellant identified the sale date as November 29, 2021, while the Board of Review reported a different sale date and a different sale amount. Additionally, the appellant submitted a warranty deed for the property dated November 7, 2022, which further contradicts the sale information provided. Due to these inconsistencies, the Board finds the evidence pertaining to this comparable to be unreliable and, therefore, excludes this property from its analysis of the subject's market value.

Based on the submitted evidence, the Board of Review contends that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board requests confirmation of the subject's existing assessment.

Conclusions of Law

The taxpayer asserts that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the taxpayer must establish the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e);

Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Acceptable evidence of market value may include an appraisal of the subject property, a recent sale of the subject, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). After reviewing the record, the Board finds that the appellant has not met this burden of proof; therefore, a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven Class 2-34 comparable sales for review. The Board has examined all comparable properties and assigns greater weight to those that are more proximate in location and more similar in size, age, and physical characteristics to the subject. The Board further notes that one of the submitted comparable properties contained contradictory sales information between the parties; due to the unreliability of that evidence, the Board has excluded that comparable from its analysis of the subject's market value. The Board also observes that the appellant failed to disclose the proximity of its comparable properties, designating the distance for each as "N/A," and that the Board of Review did not provide the proximity of one of its comparable properties. Although these comparable properties are not excluded from consideration, the absence of proximity information materially limits the Board's ability to determine whether they are located within market areas reflecting conditions comparable to those of the subject. Proximity is a critical element of comparability, as properties situated farther away may be subject to different neighborhood influences, market dynamics, or economic conditions. Accordingly, the Board accords diminished weight to comparable properties for which proximity data has not been supplied.

The Board finds that the most persuasive evidence of the subject property's market value consists of the Board of Review's Comparable Properties Nos. 3 and 4, together with the appellant's Comparable Properties Nos. 2 and 4. These properties are multi-level Class 2-34 single-family masonry dwellings with amenities similar to those of the subject. The Board notes, however, that only the Board of Review's comparable properties are reported to be located within one-quarter mile of the subject, providing the most reliable indicators of market value among the comparable properties submitted.

These properties sold between 2021 and 2022 for prices ranging from \$260.87 to \$362.27 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$350,000, or \$275.80 per square foot, which falls within the range established by the most comparable properties.

Based on the totality of the evidence, and after giving appropriate qualitative consideration to material differences between the subject and the most similar comparable properties, the Board concludes that the appellant has failed to demonstrate, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 16, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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